EXHIBIT B

Jackie Togno

From: Price, Jeffery <JBPrice@umaryland.edu>
Sent: Friday, March 04, 2016 2:28 PM
To: Jackie Togno
Subject: Re: Spreadsheet
Attachments: image001.jpg; Goodwyn Estimates 2016March04.xlsx; LongTermSurvivalImplants Tenenbaum COIR 2016.pdf; 10YearSurvivalRateImplants vanVelzen COIR 2015.pdf; ADA2013 FeeSurvey.pdf

Categories: Callahan

Hi Jackie,

I used several factors to base the dollar amounts. One is considering the level of expertise and amount of training to perform this type of implant restorative dental treatment. There are a few general dentists who are able to master the training and skills necessary to completely manage implant cases of this complexity so in practice, cases of this type usually are managed by an interdisciplinary team of dentists—oral surgeons, periodontists, prosthodontists and general dentists, for example. Dental implantology is not recognized as a dental specialty by the American Dental Association by the way although there are 'implantologists' who spend a great amount of their practice time devoted to implant therapy. Most dentists set their fees based on their overhead costs of a certain procedure in combination with the skill level that a certain procedure requires. The analogy in medicine is that if a general family practitioner treats and sutures a laceration on the hand the fee might be $500, but if a plastic surgeon treated the same patient, the fee might be $1,500. What is the difference? The skill of the plastic surgeon acquired by the years and years of extra training during residencies and fellowships. Is the end result any different? The skin sutured by the plastic surgeon is likely to have less complications with less scarring. Likewise, patients with complex needs like this patient in question requires a high level of attention by practitioners with a different skill set than a person having a missing molar tooth replaced with a single implant.

I review all this to say that the primary source of the fee information itself is the latest American Dental Association Fee Survey from 2013. This fee survey contains various databases from general dentists aggregated in geographic areas as well as the country at large. In addition, the fees are also broken out by specialty. So, I used the specialty fee survey to generate these estimates since a prudent dental consumer would (should) go to the dentist with the best training when managing important dental implants in the esthetic zone (front of the mouth). These fees I feel sure have increased a little since 2016, but as I said, the latest from the ADA is 2013. Note that I used fees in the upper end of the fee scale; based on my professional experience, there is some truth in the old adage, 'you get what you pay for'. Please note that in itemizing the individual fees, I did come across an error in my calculations that I have corrected. So the attached spreadsheet fees are slightly higher than the ones I previously sent.

One last word on the fees. Before my oral radiology residency, I practiced general and adult restorative dentistry. I left clinical practice due to hand numbness after a bicycle wreck; however, at the time of the sale of my practice, I had significant experience restoring implants and was actively surgically placing implants as well. Developing a treatment plan for a case such as this is important for a practitioner to 'get right'. If not, the office can quickly lose revenue in these larger restorative cases because inexperienced clinicians will often underestimate the professional time, support materials and laboratory expenses required to complete the case. The inexperienced clinician will then start to see their profit disappear and begin to 'cut corners'; that is where they get into trouble. So, when fees are quoted, often times, the lower fee may seem like a bargain, but in reality, the office loses money and the clinician doesn't even know it.

As far as the longevity of the restoration and number of replacements, there are many articles about how long implants will last. I have attached a couple. The general rule of thumb is that a dental implant is expected to have a ten year

survival of 90+%. Another way to state that is that up to 10% of implants may be expected to fail in the first ten years of service. After 20 years, another 10% would be expected to fail, that would be 19% of the original sample of implants failing. In my opinion, that is when a prudent patient would begin being concerned about how much longer will 'my' implant last. This is an important point, especially since this case has not one but two implants. I don't have a statistics degree, but again, considering the math with two implants, each implant is operating under its' own statistical chance of failing; so, at the 20 year life expectancy for two implants, there may be the potential for one or the other implant to develop a problem. Therefore, extrapolating back to the replacement rate of the entire prosthesis, I quoted the original placement at age 20, or thereabouts, and again at age 40, at age 60 and at age 80, for a total of three replacements, after the initial placement. Just to be clear, that is three complete replacements, including implant removal, new implants with bone grafting, etcetera.

I hope this is helpful Jackie, let me know if you have further questions.

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From: Jackie Togno <togno@kahnsmith.com<mailto:togno@kahnsmith.com>>
Date: Friday, March 4, 2016 at 10:45 AM
To: J P <jbprice@umaryland.edu<mailto:jbprice@umaryland.edu>>
Subject: Spreadsheet

Dr. Price,

Could you please explain why you chose the number of occurrences for each procedure and what your dollar amounts are based on?

Thank you,

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	Fee estimate	# of occurences	Total estimat
Routine, yearly recall dental examination & radiographs for patient with imp	$250	60	$15,000
Initial placement of bridge, including removal of current implants & bone gra	$18,250	1	$18,250
Future replacements, including replacement of implants with bone grafting	$18,250	3	$54,750
			$88,000

Itemized fee breakdown for implant supported bridge, including removal of implants & bone grafting	
Surgery to remove implants	$1,250
Grafting at time of surgery	$1,000
Temporary acrylic removable partial denture	$1,500
Surgically place two implants @ $2,500 each	$5,000
Two stock abutments @ $1,000 each	$2,000
Fixed provisional bridge	$1,500
Final 3 unit fixed PFM bridge	$6,000
	$18,250

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	Fee estimate	# of occurences	Total estimat
Routine, yearly recall dental examination & radiographs for patient with imp	$250	60	$15,000
Initial placement of bridge, including removal of current implants & bone gra	$17,000	1	$17,000
Future replacements, including replacement of implants with bone grafting	$17,500	3	$52,500
			$84,500

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